

the county, in which case the expense of the advertisement for such time, as may be directed, shall be paid by the county. Any sheriff or tax collector failing to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined not less than ten nor more than one hundred dollars.

Sheriff or tax collector failing to comply guilty of misdemeanor. Penalty.

LISTING PROPERTY OF CORPORATIONS.

SEC. 39. Bridge, express, ferry, gas, manufacturing, mining, savings bank, stage, steamboat, street railroad, transportation and all other companies and associations incorporated under the laws of this State, except insurance companies, shall, in addition to the other property required by this act to be listed, make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly :

- (1) The name of the location of company or association.
- (2) The amount of capital stock authorized, and the number of shares into which such capital stock is divided.
- (3) The amount of capital stock paid up.
- (4) The market value, or if no market value, then the actual value of the shares of stock.
- (5) The assessed valuation of all its real and personal property (which real and personal property shall be listed and valued as other real and personal property is listed and assessed under this chapter).

Location of company.

Amount of capital stock authorized and number of shares.

Amount paid up. Market or actual value of shares.

Assessed valuation of property.

The aggregate of the fifth item shall be deducted from the aggregate value of its shares of stock as provided by the fourth item, and the remainder, if any, shall be listed by list-taker in the name of such company or corporation as capital stock thereof. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the list-taker to make such return or statement from the best information which he can obtain.

What listed as capital stock

Duty of list-taker.

SEC. 40. The stockholders in every bank located within this state, whether such bank has been organized under the laws of this state or the United States, shall be assessed on the actual value of the shares of stock therein in the county, town, precinct, village or city where such bank or banking association is located, for the purpose of taxation for the state. Such share shall be listed in the name of corporation by the cashier or other principal officer of any bank, and the tax due the state on the value of said shares shall be paid directly to the state treasurer, as provided in section four of an act to raise revenue, except that portion of shares of stock in national, state and private banks held by non-residents shall not be deducted. The assess-

Bank stock assessed on value of shares.

How bank stock listed and tax paid.